



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERTOWN WATER COMMISSION

Principal Office: 806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 53094-0004

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERTOWN WATER COMMISSION**Utility Address:** 806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH ANN HERZOG**Title:** FINANCIAL ADMINISTRATOR**Office Address:**

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4075 EXT 14**Fax Number:** (920) 262 - 4077**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CHUCK CEDERGREN CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301 EXT 256**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/22/1998**Period covered by most recent audit:** 1/1/97 THRU 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: WATERTOWN WATER COMMISSION

Names of members of utility commission/committee:

MR DANIEL BAER

MR JAMES BECKER, SECRETARY

MR MARK FRYE

MR BRUCE KASTEN

MR RAYMOND SEIBOLD, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,195,382	2,002,235	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	936,015	778,724	2
Depreciation Expense (403)	301,210	225,139	3
Amortization Expense (404-407)	0		4
Taxes (408)	272,877	273,070	5
Total Operating Expenses	1,510,102	1,276,933	
Net Operating Income	685,280	725,302	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	685,280	725,302	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,051)	(1,845)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	91,552	152,930	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	89,501	151,085	
Total Income	774,781	876,387	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	1,121	1,143	13
Total Miscellaneous Income Deductions	1,121	1,143	
Income Before Interest Charges	773,660	875,244	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	162,505	192,363	14
Amortization of Debt Discount and Expense (428)	5,300	13,913	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	167,805	206,276	
Net Income	605,855	668,968	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,257,155	4,588,187	20
Balance Transferred from Income (433)	605,855	668,968	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	5,863,010	5,257,155	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS & SPECIAL FUNDS SAVINGS ACCT	91,552	5
Total (Acct. 419):	91,552	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
SPECIAL ACCOUNT SET UP BY P.S.C. FOR NON-CHARGEABLE AMOUNTS		8
RELATED TO OFFICE EXPENSES	1,121	9
Total (Acct. 426):	1,121	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	19,060				19,060	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,323				2,323	3
Materials	2,376				2,376	4
Taxes					0	5
Other (list by major classes):						
TRUCK EXPENSE	180				180	6
DIGGING EXPENSE	14,409				14,409	7
SEWER & STREET OPENING PERMITS	1,698				1,698	8
CURB REPLACEMENT	125				125	9
Total costs and expenses	21,111	0	0	0	21,111	
Net income (or loss)	(2,051)	0	0	0	(2,051)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,195,382	0	0	0	2,195,382	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,195,382	0	0	0	2,195,382	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	324,562		324,562	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,323		2,323	6
Other nonutility expenses			0	7
Water utility plant accounts	29,306		29,306	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	5,135		5,135	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	361,326	0	361,326	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,947,735	14,319,839	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,720,861	2,581,359	2
Net Utility Plant	13,226,874	11,738,480	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,226,874	11,738,480	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	594,742	537,145	9
Total Other Property and Investments	595,492	537,895	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	505,302	206,979	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)		914,600	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	594,171	539,673	15
Other Accounts Receivable (143)	61,920	11,624	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	128,337	66,471	18
Materials and Supplies (151-163)	70,263	55,095	19
Prepayments (165)	24,832	28,968	20
Interest and Dividends Receivable (171)	5,000	12,701	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,389,825	1,836,111	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,997	76,297	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	70,997	76,297	
Total Assets and Other Debits	15,283,188	14,188,783	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,813,393	1,813,393	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,863,010	5,257,155	28
Total Proprietary Capital	7,676,403	7,070,548	
LONG-TERM DEBT			
Bonds (221-222)	3,495,000	3,665,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	3,495,000	3,665,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	111,523	21,493	33
Payables to Municipality (233)	2,431	14,705	34
Customer Deposits (235)			35
Taxes Accrued (236)	256,680	251,999	36
Interest Accrued (237)	30,400	31,600	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	6,459	2,049	40
Miscellaneous Current and Accrued Liabilities (242)	14,311	14,311	41
Total Current and Accrued Liabilities	421,804	336,157	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	2,931	2,931	43
Other Deferred Credits (253)	(11,500)		44
Total Deferred Credits	(8,569)	2,931	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,698,550	3,114,147	49
Total Liabilities and Other Credits	15,283,188	14,188,783	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,139,791	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	807,944				7
Total Utility Plant	15,947,735	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,720,861	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,720,861	0	0	0	
Net Utility Plant	13,226,874	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,549,847				2,549,847	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	301,210				301,210	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,843				15,843	6
Accruals charged other						7
accounts (specify):						8
1996 A/D COMPL. CONST. NOT CL	31,512				31,512	9
Salvage	6,709				6,709	10
Other credits (specify):						11
					0	12
Total credits	355,274	0	0	0	355,274	13
Debits during year						14
Book cost of plant retired	165,204				165,204	15
Cost of removal	19,056				19,056	16
Other debits (specify):						17
					0	18
Total debits	184,260	0	0	0	184,260	19
Balance End of Year	2,720,861	0	0	0	2,720,861	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	750	0	0	750	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	70,263	55,095	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>70,263</u>	<u>55,095</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
96 REVENUE BONDS	5,300	428	70,997	1
Total			70,997	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,813,393	1
Changes during year (explain):		
NONE		2
Balance end of year	1,813,393	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	3,495,000	1
Total Bonds (Account 221):				3,495,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 3,495,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	251,999	1
Accruals:		
Charged water department expense	272,878	2
Charged electric department expense		3
Charged sewer department expense	6,607	4
Other (explain):		
NONE		5
Total Accruals and other credits	279,485	
Taxes paid during year:		
County, state and local taxes	245,841	6
Social Security taxes	25,713	7
PSC Remainder Assessment	3,250	8
Other (explain):		
NONE		9
Total payments and other debits	274,804	
Balance end of year	256,680	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 REVENUE BONDS	31,600	162,505	163,705	30,400	1
Subtotal	31,600	162,505	163,705	30,400	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	31,600	162,505	163,705	30,400	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,114,147					3,114,147	1
Add credits during year:							
For Services	82,771					82,771	2
For Mains	450,577					450,577	3
Other (specify):							
HYDRANTS	46,055					46,055	4
EASEMENT	5,000					5,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,698,550	0	0	0	0	3,698,550	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND	147,100	3
DEPRECIATION FUND	36,000	4
RESERVE FUND	356,800	5
Total (Acct. 125):	539,900	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
RETIREMENT	54,842	7
Total (Acct. 128):	54,842	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	592,309	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
ACCTS REC - WATER PENALTY	1,862	14
Total (Acct. 142):	594,171	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	3,462	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Misc invoices for repairs	202	17
Water service taps and special assessments on water main	48,636	18
Refund due from RUST on overpayment	9,620	19
Total (Acct. 143):	61,920	
Receivables from Municipality (145):		
Water bills on tax roll	75,063	20
Special assessments	53,274	21
Total (Acct. 145):	128,337	
Prepayments (165):		
Insurance	24,832	22
Total (Acct. 165):	24,832	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
Amount overbilled sewer utility for joint metering expense	2,431	28
Total (Acct. 233):	2,431	
Other Deferred Credits (253):		
Prepaid Revenues	(11,500)	29
Total (Acct. 253):	(11,500)	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,576,038	0	0	0	13,576,038	1
Materials and Supplies	62,679	0	0	0	62,679	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,635,354	0	0	0	2,635,354	4
Customer Advances for Construction	2,931				2,931	5
Contributions in Aid of Construction	3,406,348	0	0	0	3,406,348	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,594,084	0	0	0	7,594,084	
Net Operating Income	685,280	0	0	0	685,280	8
Net Operating Income as a percent of Average Net Rate Base	9.02%	N/A	N/A	N/A	9.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,813,393	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,560,082	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,373,475	
Net Income		
Net Income	605,855	5
Percent Return on Proprietary Capital	8.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

252 - MONEY HELD AS ADVANCE UNTIL WATER IS HOOKED UP. THEN IT IS REFUNDED TO CUSTOMER.

Bonds (Accts. 221 and 222) (Page F-14)

INTEREST RATE IS VARIABLE 4.25% TO 5.70%. I PUT AVERAGE IN BECAUSE COMPUTER WOULD NOT TAKE TWO INTEREST RATES.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

(No response required)

October 2, 1998

Ms. Judith Herzog, Financial Administrator
Watertown Water Commission
806 South 1st Street
Watertown, WI 53093-0004

Re: 1997 Analytical Review File DWCCA-6230-RL

Dear Ms. Herzog:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "completed." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review we noted your footnote for page F-14 concerning the average of the two interest rates. What you did was correct as long as it was a weighted average based on principal and interest as is stated in the training manual section 5, pages 33 and 34.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491.

Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance,
and Consumer Affairs

JR:mo:W:\COMPL\ROSELEE\6230 Watertown.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,139,400	1
Total Sales of Water	2,139,400	
Other Operating Revenues		
Forfeited Discounts (470)	16,737	2
Miscellaneous Service Revenues (471)	760	3
Rents from Water Property (472)	22,700	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,785	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	55,982	
Total Operating Revenues	2,195,382	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,294	8
Pumping Expenses (620-633)	293,080	9
Water Treatment Expenses (640-652)	80,484	10
Transmission and Distribution Expenses (660-678)	267,685	11
Customer Accounts Expenses (901-905)	23,692	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	262,780	14
Total Operation and Maintenance Expenses	936,015	
Other Operating Expenses		
Depreciation Expense (403)	301,210	15
Amortization Expense (404-407)		16
Taxes (408)	272,877	17
Total Other Operating Expenses	574,087	
Total Operating Expenses	1,510,102	
NET OPERATING INCOME	685,280	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	13	1	660	1
Commercial	38	1,491	3,962	2
Industrial	1	1	70	3
Total Unmetered Sales to General Customers (460)	52	1,493	4,692	
Metered Sales to General Customers (461)				
Residential	6,164	359,825	847,955	4
Commercial	711	219,349	366,737	5
Industrial	68	324,550	426,915	6
Total Metered Sales to General Customers (461)	6,943	903,724	1,641,607	
Private Fire Protection Service (462)	40		18,070	7
Public Fire Protection Service (463)	1		443,703	8
Other Sales to Public Authorities (464)	52	22,511	31,328	9
Sales to Irrigation Customers (465)		0		10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0		12
Total Sales of Water	7,088	927,728	2,139,400	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	443,703	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	443,703	
Forfeited Discounts (470):		
Customer late payment charges	16,737	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	16,737	
Miscellaneous Service Revenues (471):		
SERVICE TURN ONS	760	7
Total Miscellaneous Service Revenues (471)	760	
Rents from Water Property (472):		
PRIME CO	22,700	8
Total Rents from Water Property (472)	22,700	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,785	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	15,785	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	357	1
Operation Labor and Expenses (601)	7,275	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	662	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	8,294	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	139,246	17
Pumping Labor and Expenses (624)	10,631	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	65,200	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	181	23
Maintenance of Power Production Equipment (632)	47,996	24
Maintenance of Pumping Equipment (633)	29,826	25
Total Pumping Expenses	293,080	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	32,459	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	46,094	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,931	33
Total Water Treatment Expenses	80,484	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,087	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	11,381	36
Meter Expenses (663)	18,372	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	47,208	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	63,431	43
Maintenance of Transmission and Distribution Mains (673)	92,906	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	23,822	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	9,478	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	267,685	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,176	51
Customer Records and Collection Expenses (903)	17,516	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	23,692	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	67,239	56
Office Supplies and Expenses (921)	18,882	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	16,917	59
Property Insurance (924)	14,810	60
Injuries and Damages (925)	6,217	61
Employee Pensions and Benefits (926)	93,086	62
Regulatory Commission Expenses (928)	2,279	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,969	65
Rents (931)		66
Maintenance of General Plant (932)	38,381	67
Total Administrative and General Expenses	262,780	
Total Operation and Maintenance Expenses	936,015	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		250,521	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,607	2
Net property tax equivalent		243,914	
Social Security		25,713	3
PSC Remainder Assessment		3,250	4
Other (specify): NONE			5
Total tax expense		272,877	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202110				3
County tax rate	mills		3.832370				4
Local tax rate	mills		7.010000				5
School tax rate	mills		10.734230				6
Voc. school tax rate	mills		1.502150				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.280860				10
Less: state credit	mills		1.980570				11
Net tax rate	mills		21.300290				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.010000				14
Combined School Tax Rate	mills		12.236380				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.246380				17
Total Tax Rate	mills		23.280860				18
Ratio of Local and School Tax to Total	dec.		0.826704				19
Total tax net of state credit	mills		21.300290				20
Net Local and School Tax Rate	mills		17.609035				21
Utility Plant, Jan. 1	\$	14,319,839	14,319,839				22
Materials & Supplies	\$	55,095	55,095				23
Subtotal	\$	14,374,934	14,374,934				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	14,374,934	14,374,934				26
Assessment Ratio	dec.		0.989700				27
Assessed Value	\$	14,226,872	14,226,872				28
Net Local & School Rate	mills		17.609035				29
Tax Equiv. Computed for Current Year	\$	250,521	250,521				30
Tax Equivalent per 1994 PSC Report	\$	239,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	250,521					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	106,710		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	286,596	191,633	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	704,106	191,633	
 PUMPING PLANT			
Land and Land Rights (320)	20,662		12
Structures and Improvements (321)	267,296		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	39,101		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	458,543		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	18,567		20
Total Pumping Plant	806,381	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	287,121	1,181,285	22
Water Treatment Equipment (332)	403,458	852,320	23
Total Water Treatment Plant	707,021	2,033,605	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			106,710	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			478,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	895,739	
PUMPING PLANT				
Land and Land Rights (320)			20,662	12
Structures and Improvements (321)			267,296	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			39,101	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			458,543	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,567	20
Total Pumping Plant	0	0	806,381	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			1,468,406	22
Water Treatment Equipment (332)	37,281		1,218,497	23
Total Water Treatment Plant	37,281	0	2,703,345	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,763	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,049,283	17,819	26
Transmission and Distribution Mains (343)	5,841,049	638,797	27
Fire Mains (344)			28
Services (345)	985,835	88,966	29
Meters (346)	606,401	80,484	30
Hydrants (348)	770,253	111,699	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	9,282,584	937,765	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	131,324	2,453	34
Office Furniture and Equipment (391)	19,101	1,626	35
Computer Equipment (391.1)	87,684	8,606	36
Transportation Equipment (392)	127,545	36,779	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	65,933	28,608	39
Laboratory Equipment (395)	7,734	562	40
Power Operated Equipment (396)	12,678	32,731	41
Communication Equipment (397)	60,195	18,341	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	512,194	129,706	
Total utility plant in service directly assignable	12,012,286	3,292,709	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	12,012,286	3,292,709	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,067,102 26
Transmission and Distribution Mains (343)			6,479,846 27
Fire Mains (344)			0 28
Services (345)	611		1,074,190 29
Meters (346)	25,833		661,052 30
Hydrants (348)	11,794		870,158 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	38,238	0	10,182,111
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	436		133,341 34
Office Furniture and Equipment (391)	3,884		16,843 35
Computer Equipment (391.1)	46,250		50,040 36
Transportation Equipment (392)	33,827		130,497 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	4,806		89,735 39
Laboratory Equipment (395)	482		7,814 40
Power Operated Equipment (396)			45,409 41
Communication Equipment (397)			78,536 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	89,685	0	552,215
Total utility plant in service directly assignable	165,204	0	15,139,791
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	165,204	0	15,139,791

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)	30,179	1.67%	1,137	2
Lake, River and Other Intakes (313)		0.00%		3
Wells and Springs (314)	64,374	2.94%	16,530	4
Infiltration Galleries and Tunnels (315)		0.00%		5
Supply Mains (316)	71,601	1.77%	4,297	6
Other Water Source Plant (317)		0.00%		7
Total Source of Supply Plant	166,154		21,964	
PUMPING PLANT				
Structures and Improvements (321)	96,344	2.43%	6,495	8
Boiler Plant Equipment (322)		0.00%		9
Other Power Production Equipment (323)	40,460	4.42%	1,728	10
Steam Pumping Equipment (324)		0.00%		11
Electric Pumping Equipment (325)	224,505	4.42%	20,268	12
Diesel Pumping Equipment (326)	481	4.29%	95	13
Hydraulic Pumping Equipment (327)		0.00%		14
Other Pumping Equipment (328)	15,351	4.29%	797	15
Total Pumping Plant	377,141		29,383	
WATER TREATMENT PLANT				
Structures and Improvements (331)	127,025	2.50%	52,632	16
Water Treatment Equipment (332)	270,262	3.24%	48,286	17
Total Water Treatment Plant	397,287		100,918	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)		0.00%		18
Distribution Reservoirs and Standpipes (342)	194,588	1.86%	20,174	19
Transmission and Distribution Mains (343)	632,543	0.93%	61,782	20
Fire Mains (344)		0.00%		21
Services (345)	141,911	2.09%	21,527	22
Meters (346)	275,717	5.00%	31,686	23
Hydrants (348)	72,776	1.59%	13,097	24
Other Transmission and Distribution Plant (349)		0.00%		25
Total Transmission and Distribution Plant	1,317,535		148,266	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					31,316	2
313					0	3
314					80,904	4
315					0	5
316					75,898	6
317					0	7
	0	0	0	0	188,118	
321					102,839	8
322					0	9
323					42,188	10
324					0	11
325					244,773	12
326					576	13
327					0	14
328					16,148	15
	0	0	0	0	406,524	
331					179,657	16
332	37,281				281,267	17
	37,281	0	0	0	460,924	
341					0	18
342					214,762	19
343			428		694,753	20
344					0	21
345	611	6,731	72		156,168	22
346	25,833	1,534	548		280,584	23
348	11,794	10,791	2,921		66,209	24
349					0	25
	38,238	19,056	3,969	0	1,412,476	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	12,742	2.27%	2,985	26
Office Furniture and Equipment (391)	8,217	5.88%	1,057	27
Computer Equipment (391.1)	87,775	25.00%	6,305	28
Transportation Equipment (392)	111,894	10.56%	17,216	29
Stores Equipment (393)		0.00%		30
Tools, Shop and Garage Equipment (394)	30,019	5.88%	13,625	31
Laboratory Equipment (395)	4,328	5.88%	1,763	32
Power Operated Equipment (396)	11,091	6.07%	4,626	33
Communication Equipment (397)	25,664	9.09%	457	34
SCADA Equipment (397.1)		0.00%		35
Miscellaneous Equipment (398)		0.00%		36
Other Tangible Property (399)		0.00%		37
Total General Plant	291,730		48,034	
Total accum. prov. directly assignable	2,549,847		348,565	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	2,549,847		348,565	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	436		449		15,740	26
391	3,884				5,390	27
391.1	46,250				47,830	28
392	33,827		2,277		97,560	29
393					0	30
394	4,806				38,838	31
395	482				5,609	32
396			14		15,731	33
397					26,121	34
397.1					0	35
398					0	36
399					0	37
	89,685	0	2,740	0	252,819	
	165,204	19,056	6,709	0	2,720,861	
					0	38
	165,204	19,056	6,709	0	2,720,861	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			107,349	107,349	1
February			98,831	98,831	2
March			103,254	103,254	3
April			95,928	95,928	4
May			100,462	100,462	5
June			96,472	96,472	6
July			106,151	106,151	7
August			106,094	106,094	8
September			106,094	106,094	9
October			104,546	104,546	10
November			92,522	92,522	11
December			92,555	92,555	12
Total for year	0	0	1,210,258	1,210,258	
Less: Measured or estimated water used in main flushing and water treatment during year				20,369	13
Less: Other utility use				168	14
Other utility use explanation:					15
WATER USED TO FIGHT LARGE FIRES					
Water pumped into distribution system				1,189,721	16
Less: Water sold				927,728	17
Losses and unaccounted for				261,993	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
WE HAD ONE MAIN BREAK THAT WENT UNDETECTED FOR SEVERAL MONTHS AND WAS FOUND WHEN WE HIRED RUST ENVIRONMENT TO FIND WITH LEAK DETECTOR, THEY ALSO FOUND THREE OTHER BREAKS IN SYSTEM.					
Maximum gallons pumped by all methods in any one day during reporting year				5,491	21
Date of maximum: 9/18/1997					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				2,270	24
Date of minimum: 12/31/1997					25
Total KWH used for pumping for the year				2,140,476	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
806 S FIRST ST	1	1,000	20	241	Yes	1
WATER ST	3	745	10	252	Yes	2
WESTERN AVE	4	725	16	1,159	Yes	3
806 S FIRST ST	5	712	16	1,330	Yes	4
LAFAYETTE ST	6	703	18	878	Yes	5
WEST ST	7	750	20	413	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	4	1
Location	806 S FIRST ST	597 S WATER ST	407 WESTERN AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,800	1,400	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1986	1986	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	25	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6	7	14
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1997	1984	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	1,500	1,075	21
Pump Motor or Standby Engine Mfr	US	US	LAYNE	23
Year Installed	1994	1997	1984	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	8		1
Location	137 HOSPITAL DR		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	US		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,300		8
Pump Motor or Standby Engine Mfr	US		10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	100		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST	HOSPITAL DR	RAW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1966	1995	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	145	85	15	9
				10
Total capacity in gallons	300,000	300,000	360,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	1.6000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST	WEST ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1952	1959	1984	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	15	117	110	9
				10
Total capacity in gallons	324,000	300,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	20				20
M	D	4.000	30,132				30,132
M	D	6.000	315,011	2,119			317,130
M	D	8.000	86,007	7,801			93,808
M	S	8.000	3,097				3,097
M	D	10.000	34,774				34,774
M	S	10.000	3,273				3,273
M	S	12.000	3,043				3,043
M	T	12.000	30,364	1,260			31,624
M	T	14.000	1,090				1,090
M	S	16.000	70				70
M	T	16.000	7,883				7,883
M	S	18.000	85				85
Total Within Municipality			514,849	11,180	0	0	526,029
Total Utility			514,849	11,180	0	0	526,029

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,822		16		1,806		1
M	0.750	2,910	1	1		2,910		2
M	1.000	1,360	147			1,507		3
M	1.250	10	1			11		4
M	1.500	260	14			274		5
L	1.500	13				13		6
L	2.000	6				6		7
M	2.000	73	3			76		8
M	4.000	38				38		9
M	6.000	33	1			34		10
M	8.000	5				5		11
M	10.000	2				2		12
Total Utility		6,532	167	17	0	6,682	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,642	849	748	39	6,782	812	1
0.750	216		2	(17)	197	5	2
1.000	224		6	(4)	214	7	3
1.500	128		2	(1)	125	11	4
2.000	88	14		(25)	77	6	5
3.000	30	4		3	37	16	6
4.000	32	1		6	39	1	7
6.000	8			3	11	5	8
Total:	7,368	868	758	4	7,482	863	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,077	390	30	18	29	238	6,782	1
0.750	153	25	2	1		16	197	2
1.000	24	133	11	7	12	27	214	3
1.500	5	83	7	6	2	22	125	4
2.000		53	13	6		5	77	5
3.000		12	5	5		15	37	6
4.000		5	8	4		22	39	7
6.000		3	2			6	11	8
Total:	6,259	704	78	47	43	351	7,482	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	916	58	28		946	2
Total Fire Hydrants	916	58	28	0	946	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,832

Number of distribution system valves end of year: 1,857

Number of distribution valves operated during year: 1,462

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

923 - IS LESS BECAUSE WE DID NOT APPLY FOR RATE INCREASE IN 1997. WE HAD APPLIED FOR ONE IN 1996.

924 - INSURANCE PREMIUM DROPPED IN 1997.

926 - INCREASE IN INSURANCE COSTS, EMPLOYEE SEMINAR, RETIREMENT COST INCREASE DUE TO PAY INCREASES.

932 - BUILT LUNCH ROOM IN MAINT. SHOP AND PAINTED SEVERAL BUILDINGS.

642 - INDUSTRIAL COST RECOVERY CHARGED BY SEWER UTILITY FOR BACKWASH WAS \$6,500 LESS IN 97 THAN 96.

663 - TESTED 500 MORE METERS IN 97 COMPARED TO 96.

665 - THE WATER DEPT. TOOK OVER DOING ALL DIGGERS HOTLINE LOCATES IN 1997.

672 - PAINT WESTERN AVE TANK, O'CONNELL ST TOWER, TREATED WATER RESERVOIR & RAW WATER RESERVOIR.

673 - LESS BECAUSE WE DIDN'T HAVE AS MANY WATER MAIN BREAKS IN 1997.

623 - ADDITIONAL WELL ON LINE FOR FULL YEAR & ELECTRIC RATE INCREASE.

626 - PURCHASED NEW UNIFORMS FOR TWO NEW EMPLOYEES.

632 - RAHAB WELL #6 & REPLACE CHECK VALVE IN LOW LIFT #2

633 - WIS-PAK ANALYSIS - RUST ENG.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

314 - ADDED WELL 8 TO SYSTEM

331 - ADDED WELL 8 BLDG - DID IMPROVEMENTS TO FILTER BUILDING AND WELL 7.

332 - EQUIPMENT FOR WELL 8

RETIRE-1966 DEHUMIDIFIER, AIR COMPRESSOR, ATOMERATER \$5267.71; 1970 CHLORINATOR BADGER METER \$600.00; 1983 PRECISION PUMP \$880.30; BACKUP FLOURIDE PUMP \$700.48; 1984 MAALLOW CHLORINE AND FLOURIDE EQUIP. \$12,359.91; 1987 WALL MOUNTED GAS CHLORINATOR \$1542.69; 1989 CHLORINE PUMP AT WELL #7 \$1148.14; 1991 2 CHLORINATOR EJECTORS \$1674.67 1994 FLOURIDE PUMP \$1196.65; 1995 CHEMICAL FEED EQUIP. AND SCALES FOR CAUSTIC SODA FEEDER \$11,916.87.

390 - THREE INSULATED GARAGE DOORS -\$2,453.57.

RETIRE 1925 UTILITY GARAGE \$435.82.

391 - CHAIR -\$467.50, CHAIR -\$281.50, DESK -\$357.00, WORKSTATION DESK -\$519.92.

RETIREMENTS - CARPETING -\$848.32, 1975 IBM TYPEWRITER -\$360.00, 1977 SEARS AIR COND. -\$369.75, 1979 AIR COND. -\$499.95, COY MACHINE -\$1270.83 1987 AIR COND. -\$535.00.

391.1 - 2 PENTIUM 200 COMPUTERS -\$4,731.25, BACKUP TAPE MACHINE -\$603.60, COLOR PRINTER W/AUTO SWITCH -\$620.00, SOFTWARE(WIN95,W/P SUITE 70,ICE TEN UNIX SOFTWARE) -\$2,651.00.

RETIRE 1987 COMPUTER AND SOFTWARE \$37,604.03; 1988 MODEM \$387.00; 1989 SOFTWARE UPGRADE \$1,000.00; 1990 HARD DRIVE UPGRADE \$1,860.00; 1991 BILLING PROGRAM UPDATE \$1,300.00; 1992 SOFTWARE WORD PERFECT & DBASE \$2,832.00 AND BACKUP TAPE DRIVE \$425.00.

392 - NEW PLATFORM & HITCH FOR 1982 DUMP TRUCK -\$1810.00, 98 CHEVROLET 2 WHEEL DRIVE PICKUP W/STROBE LIGHT -\$16,634.45, 98 CHEVROLET 2 WHEEL DRIVE PICKUP W/STOBE LIGHT -\$18,334.45.

RETIRE - 2-1982 FORD PICKUPS @8,071.00 EA. -\$16,142.00, 1985 PICKUP TRUCK -\$9,280.00, AND 1987 MERCURY SABLE -\$8,405.00.

394 - FIRE PROOF STORAGE CABINET -\$654.59, TRAILER DANDY DUMP -\$3,817.00, 1997 BOBCAT LOADER/BUCKET(425.00)/FORK(275.00)/PALLET FORK(325.00) - TOTAL -\$13,500.00, 1997 BACKHOE -\$5,900.00, DITCH WITCH RECEIVER -\$1404.50, DITCH WITCH TRANSMITTER -\$1404.50, 5 FIRE EXTINGUISHERS -\$386.50, POWER HANDLE TAP MACHINE -\$555.99, POWER DRILLING MACHINE FOR TAP MACHINE & ACCESSORIES -\$985.26.

RETIRE 1955 STICKLER RACHETT CUTTER \$326.70; 1963 ELECTRIC PIPE CUTTER & SWITCH \$328.40; 1966 DIAPHRAM PUMP \$527.50; 1974 MULTI PURPOSE SAW \$490.00; 1975 MUELLER TAPPING MACHINE \$692.42; 1981 LAWN MOWER \$275.00; 1986 CLYMAN LAWN MOWER \$499.95; 1991 METERING PUMP AND SCALER BOARD \$945.00, & CHART RECORDER \$424.73; 1993 WEED EATER \$296.95.

395 - EYE WASH EQUIPMENT -\$561.93.

RETIRE 1974 HYDRODYNE BENCH ANALYZER -\$481.50.

396 - PORTABLE AIR COMPRESSOR WITH DUAL HOSE REELS AND HOSE -\$10,276.00, TWO DEHUMIDIFIERS (2,395.00 EA) - \$4,790.00, TRUCK MOUNTED VALVE OPERATOR - \$17,665.00.

397 - SCADA -\$4704.86, 2 CHLORINE DETECTORS -\$6,280.00, RAMP FOR TRAILER - \$116.55, PHONE LINE FOR SCADA -\$1,363.73.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

323 - DISCREPANCY IN BALANCE WAS AN OVERSIGHT ON OUR PART AND WE WILL CORRECT IN 1998.

Reservoirs, Standpipes & Water Treatment (Page W-16)

YEAR CONSTRUCTED ON TREATMENT RESERVOIR SHOULD BE 1896. COMPUTER WOULD NOT TAKE THAT OLD OF A DATE.

Water Mains (Page W-17)

MAINS - WERE ROUTINE ADDITIONS AND DEVELOPER ADDS.

Water Services (Page W-18)

WATER SERVICES WERE ROUTINE ADDITIONS AND DEVELOPER ADDS.
